

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	779.0	829.0	908.0
On Roll Special Ed Full-Time	129.0	136.0	158.0
On Roll Subtotal	908.0	965.0	1,066.0
In Private School Placements	5.0	5.0	0.0
Sent to Contracted Preschool		29.0	0.0
Sent to Other Districts Regular	105.0	125.0	0.0
Sent to Other Districts Special Ed	24.0	33.0	10.0
Received	18.0	5.0	0.0
In State Facilities		5.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,789,797	10,252,640	10,715,483
	Total Tuition	10-1300	259,000	275,000	275,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	4,172	10,000	10,200
	Sale of Property	10-1930	3,216	2,000	2,040
	Unrestricted Miscellaneous Revenues	10-1XXX	235,011	300,000	300,000
	Interest Earned on Maintenance Reserve	10-1XXX	98	225	225
	Interest Earned on Capital Reserve Funds	10-1XXX	320	275	275
	Total Revenues from Local Sources		10,291,614	10,840,140	11,303,223
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	470,640	470,640	470,640
	Extraordinary Aid	10-3131	73,939	0	0
	Categorical Special Education Aid	10-3132	592,870	592,870	592,870
	Equalization Aid	10-3176	5,835,068	6,287,636	7,529,967
	Categorical Security Aid	10-3177	305,169	305,169	305,169
	Other State Aids	10-3XXX	13,630	0	0
	Total Revenues from State Sources		7,291,316	7,656,315	8,898,646
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	7,479	30,439	29,882
	Total Revenues from Federal Sources		7,479	30,439	29,882
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	723,046	377,798
	Withdrawal from Capital Reserve for Local Share	10-307	30,000	300,000	300,000
	Withdrawal from Maintenance Reserve	10-310	30,000	0	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	200,000	200,200
	Adjustment for Prior Year Encumbrances		0	36,008	0
	Actual Revenues (Over)/Under Expenditures		144,985	0	0
General Fund Revenues	Total Operating Budget		17,795,394	19,785,948	21,109,749
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,507	4,507	4,507
	Total Revenues from Local Sources	20-1XXX	4,507	4,507	4,507
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	100,240	554,562	923,715
	Total Revenues from State Sources		100,240	554,562	923,715

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	369,490	307,638	246,110
	Title II	20-4451-4455	41,093	24,156	19,325
	Title III	20-4491-4494	30,929	31,224	24,979
	Title IV	20-4471-4474	16,665	18,476	14,781
	I.D.E.A. Part B (Handicapped)	20-4420-4429	271,372	277,664	222,131
	Total Revenues from Federal Sources			729,549	659,158
Special Revenue Fund Revenues	Total Grants and Entitlements		834,296	1,218,227	1,455,548
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	581,450	579,775	580,843
	Total Revenues from Local Sources		581,450	579,775	580,843
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	425,532	424,306	425,088
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		1,006,982	1,004,081	1,005,932
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,006,981	1,004,081	1,005,932
All Fund Revenues	Total Revenues/Sources		19,636,671	22,008,256	23,571,229
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,636,671	22,008,256	23,571,229

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,080,892	4,179,109	4,299,030
	Special Education-Instruction	11-2XX-100-XXX	1,557,581	1,851,001	1,831,221
	Basic Skills/Remedial-Instruction	11-230-100-XXX	53,131	68,217	67,007
	Bilingual Education-Instruction	11-240-100-XXX	262,470	267,011	339,652
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	54,996	73,125	66,700
	School-Sponsored Athletics-Instruction	11-402-100-XXX	25,494	32,665	29,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,790,099	4,283,508	5,367,604
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	60,286	91,515	46,679
	Undistributed Expenditures-Health Services	11-000-213-XXX	260,622	287,181	273,013
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	297,850	313,640	339,009
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	55,025	56,111	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	242,022	252,992	256,248
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	422,620	459,621	500,147
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	99,149	82,979	88,353
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	219,149	236,558	248,046
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	45,986	50,000	72,221
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	481,540	463,595	482,175
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	363,778	389,610	419,922
	Undistributed Expenditures-Central Services	11-000-251-XXX	278,275	296,869	304,488
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	154,539	147,997	134,085
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	881,917	1,101,432	1,124,669
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	733,990	804,367	828,048
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,940,407	3,572,928	3,575,897
	Total Undistributed Expenditures			11,327,254	12,890,903
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	225	225
General Fund Current Expenses	Total General Current Expense		17,361,818	19,362,256	20,694,239

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	9,353	12,750	9,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	38,581	309,935	309,935
	Increase In Capital Reserve	10-604	300,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	275	275
	Total Capital Outlay		347,934	322,960	319,710
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	76,140	91,000	95,800
	Total Summer School	13-422-X00-XXX	76,140	91,000	95,800
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	76,140	91,000	95,800
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,502	9,732	0
	General Fund Grand Total		17,795,394	19,785,948	21,109,749
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,507	4,507	4,507
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	100,240	182,338	365,496
	Support Services	20-218-200-XXX	0	372,224	317,000
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	241,219
	Total Preschool Education Aid	20-218-XXX-XXX	100,240	554,562	923,715
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	100,240	554,562	923,715
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	369,490	307,638	246,110
	Title II	20-XXX-XXX-XXX	41,093	24,156	19,325
	Title III	20-XXX-XXX-XXX	30,929	31,224	24,979
	Title IV	20-XXX-XXX-XXX	16,665	18,476	14,781
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	271,372	277,664	222,131
	Total Federal Projects	20-XXX-XXX-XXX	729,549	659,158	527,326
Special Revenue Fund Expenses	Total Special Revenue Funds		834,296	1,218,227	1,455,548
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,006,981	1,004,081	1,005,932
	Total Debt Service Funds		1,006,981	1,004,081	1,005,932
All Fund Expenses	Total Expenditures/Appropriations		19,636,671	22,008,256	23,571,229
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,636,671	22,008,256	23,571,229

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	347,156	617,476	317,751	18,026
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	125,309	95,407	95,632	95,857
	Legal Reserve	910,492	723,627	135,578	0
	Tuition Reserve	200,000	400,200	200,200	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	735,939	572,216	437,219	194,999
	Repayment of Debt	0	1	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,138	\$14,100	\$15,905	\$15,133	\$14,030
Total Classroom Instruction	\$8,580	\$8,723	\$9,676	\$9,193	\$8,678
Classroom-Salaries and Benefits	\$8,013	\$8,040	\$8,613	\$8,201	\$7,849
Classroom-General Supplies and Textbooks	\$234	\$155	\$244	\$228	\$195
Classroom-Purchased Services	\$333	\$528	\$819	\$764	\$634
Total Support Services	\$2,383	\$2,377	\$2,688	\$2,634	\$2,339
Support Services-Salaries and Benefits	\$2,083	\$1,971	\$2,235	\$2,175	\$1,931
Total Administrative Costs	\$1,800	\$1,681	\$1,792	\$1,673	\$1,554
Administration Salaries and Benefits	\$1,130	\$1,088	\$1,195	\$1,117	\$1,056
Total Operations and Maintenance of Plant	\$1,207	\$1,143	\$1,500	\$1,400	\$1,272
Operations and Maintenance-Salaries and Benefits	\$763	\$688	\$945	\$883	\$773
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$109	\$117	\$160	\$150	\$121
Total Equipment Costs	\$3	\$10	\$14	\$13	\$235
Legal Costs	\$86	\$64	\$39	\$36	\$28
Employee Benefits as a percentage of salaries*	36.48%	35.92%	41.34%	41.56%	39.02%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2019-20 revised appropriations and the 2020-21 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	BACCEIC - Burlington and Camden County Educational Insurance Consortium	0
	NJSBAIG - Workers' Comp Insurance through NJ School Boards	0
Municipal/Public Works	MUA Edgewater Park Township - snow removal, building and grounds equipment, assistance with grounds upkeep	0
Professional Staff Development	Burlington County Inclusion Project - in-district consultation	0
Purchasing	ACES, ESCNJ, Direct Energy, Ed Data	0
Staffing - Other	Delanco Teacher Registry - Substitute teacher service	0
Transportation Services, including Fuel	Student Transportation - ESU, Delanco, Burlington Township, Beverly, Cinnaminson	0
	Fuel from Edgewater Park Township	0

Estimated Tax Rates

Municipality	Category	Amount
Edgewater Park Twp	(A) General Fund School Levy	10,128,571
	(D) Total School Levy	10,798,880
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	595,000,600
	(H) Estimated Equalized Valuation (as of 10/01/19)	582,306,324
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7023
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8149
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7394
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8545

Employee Contract List for District

Name	Category	Measure
John Lestino	Job Title	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,424
	Full-Time Equivalent (FTE)	0.8
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	149
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout based on per diem rate
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout based on per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Payout based on per diem rate
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
John Lestino	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Nancy Lane	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,269
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Nancy Lane	Total Allowances Amount	\$2,358
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Unused days calculated at 1/260 X annual salary capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused days calculated at 1/260 X annual salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days calculated at 1/260 X annual salary
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Roy Rakszawski	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$158,871
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Roy Rakszawski	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Unused days calculated at 1/260 X annual salary capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused days calculated at 1/260 X annual salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days calculated at 1/260 X annual salary
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Roy Rakszawski	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported